INDEX VOLUME XXX

AUTHORS

Author	*Title*	*Page*
ADDINGTON, CONLEY R.	Governmental Accounting in the Undergraduate Curriculum	290
AMERICAN ACCOUNTING ASSOCIATION	Policies and Procedures	125
AMERICAN ACCOUNTING ASSOCIATION	Report on Examination of Accounts—For the Year Ended December 31, 1954	331
AIA AND AAA COMMITTEES	Statement of Standards and Responsibilities Under Public Accounting Internship Programs	206
ANTON, HECTOR R.	The Funds Statement as an Internal Report to Management	71
AVERY, HAROLD G.	An Analysis of Missouri's Utility Earnings and Rate Base Formula —a Rejoinder	485
BEIGHTS, DAVID MIERS	Municipal Auditing Standards	421
BERETVAS, ANDOR	Management Contracts, Expense Sharing Agreements, and Tax Planning	519
BOTTS, RALPH R.	Interest Rates Charged on Installment Purchases	607
BOWER, JAMES B.	Federal Income Tax Practice in the Uniform Certified Public Accountant Examination	89
BRUMMET, R. LEE	—Direct Costing—Should It Be a Controversial Issue?	439
CAMPBELL, L. E.	Responsibility of the Internal Auditor for Procedures	86
CAMPFIELD, W. L.	Experiences in Extension of Staff Training to In-Charge Auditors	293
CHRISTENSON, CHARLES	Construction of Present Value Tables for Use in Evaluating Capital Investment Opportunities	666
COMMITTEE ON CONCEPTS AND STANDARDS	Consolidated Financial Statements	194
COMMITTEE ON CONCEPTS AND STANDARDS	Standards of Disclosure for Published Financial Reports	400
COMMITTEE ON FACULTY RESIDENCY	Faculty Fellowships in Industrial and Professional Accounting	605
COMMITTEE ON INTERNAL AUDITING EDUCATION	Project Report of the 1954 Task Committee on Internal Auditing Education	14
COOPER, W. W.	Research and Practice in Statistical Applications to Accounting, Auditing, and Management Control	221
CORBIN, DONALD A.	A Case Study of Price-Level Adjustments	268
COUGHLAN, JOHN W.	Applicability of the Realization Principle to Money Claims in Common-Dollar Accounting	103
COX, R. C.	Report of the Annual Convention	128
CUNNINGHAM, EARLE H.	Need for College Courses in Internal Auditing	51
DEIN, RAYMOND C.	Price Level Adjustments: Fetish in Accounting	3
DE ROOVER, RAYMOND	New Perspectives on the History of Accounting	405
DOHR, JAMES L.	Limitations on the Usefulness of Price Level Adjustments	198
EDWARDS, JAMES DON	Public Accounting in the U. S.—1896–1913	240
FAGERBERG, DIXON, JR.	Perspective in the Practice of Accountancy	211
FALLS, GLENN	The Financial Value of Early Tax Deductions for Depreciation	515
FEYERHARM, ROBERT W.	Budgetary Accounting Procedures and Accounting Forms for Small Colleges and Universities	80
FREEMAN, ROGER A.	Reporting and Interpreting the Cost of State Government	232
FRIED, STEPHEN	A Short-Cut Method for Simultaneous Tax Computation	316
GAA, CHARLES J.	An Experiment in Staff Training: The Advanced Training Center of the Internal Revenue Service	28
GARLOCK, FRED L.	Interest Rates Charged on Installment Purchases	607
GOLDBERG, LOUIS	Concepts of Depreciation	468

Author	*Title*	*Page*
GRADY, PAUL	Conservation of Productive Capital Through Recognition of Current Cost of Depreciation	617
HARVEY, JOHN L.	Starting Your Career in Public Accounting	493
HAUN, ROBERT D.	Broad vs. Narrow Concepts of Internal Auditing and Internal Control	114
HAY, LEON E.	Statutory Requirements as to Form and Content of Executors' Reports to Courts	702
HAY, ROBERT D.	Management Thinking Concerning Corporate Annual Reports	444
HORNGREN, CHARLES T.	Security Analysts and the Price Level	575
HUSBAND, GEORGE R.	Professor Dein, Mr. Alexander, and Supplementary Statement Number 2	383
KATZENMEYER, ROBERT G.	Seventeen AIA Theory of Account Examinations	694
KENT, ARTHUR H.	The New Internal Auditing and the Need for Specialized Preparatory Training	638
KERRIGAN, HARRY D.	Electronic Data Processor—A Milestone in Machine Method	660
LARIMORE, THEODORE R.	Renegotiation Accounting	298
LAWRENCE, CHARLES	A Suggested Program for Cooperation between Educational Institutions and Small Practitioners	645
LITTLETON, A. C.	The Logic of Accounts	45
LORIG, ARTHUR N.	Joint Cost Analysis as an Aid to Management	634
MACAULAY, HUGH	Responsibilities of the Professional Accounting Firms in Continuing the Training of College Graduates	48
MARPLE, RAYMOND P.	Direct Costing and the Uses of Cost Data	430
MASON, PERRY	Price-Level Study of the American Accounting Association	37
MCDONALD, RODERICK F.	An Objective Look at Effects on Income Taxes on Financing Small Business	623
MCMILLAN, T. E., JR.	State-Municipal Relations in Financial Control	592
MONTEVERDE, ROBERT J.	Some Notes of Reservation on the Use of Sampling Tables in Auditing	582
MOREY, LLOYD	Remarks Before Annual Meeting of American Accounting Association	25
MURPHY, MARY E.	Centenary of the Scottish Institute of Chartered Accountants	455
PERRY, DONALD P.	Work of the Commission on CPA Standards	183
PERRY, KENNETH W.	Statistical Relationship of Accounting and Economics	500
POWELSON, JOHN P.	Social Accounting	651
PYE, MALCOLM L.	The Undergraduate Accounting Curriculum	284
SADLER, ALTON G.	Accounting Teachers' Library	119
SIH, S. T.	My Experience in Price-Level Adjustments	282
SIMON, SIDNEY I.	Legal Decisions on Accounting Reserves	507
SIMPSON, CLARK L.	The Army Audit Agency Goes Professional	463
SLATON, WILLIAM H.	Developing Accountants for Atomic Energy	252
SMITH, FRANK P.	Annual Report	321
SMITH, STEPHEN THOMAS	Cash Control System in Communistic China	602
SNYDER, RALPH W.	Direct Yield Formulas for Serial Bonds	257
TRUEBLOOD, ROBERT M.	Research and Practice in Statistical Applications to Accounting, Auditing, and Management Control	221
WALTER, JAMES E.	Treatment of "Footnote" Liabilities	95
WHITE, JOHN ARCH	Abstracts of Dissertations in Accounting for 1953 and 1954	673
WHITE, JOHN ARCH	Accounting Research	522
WHITE, JOHN ARCH	Lists of Research Projects in Accounting: 1953–1954	307

ARTICLES

Title	*Author*	*Page*
Abstracts of Dissertations in Accounting for 1953 and 1954	JOHN ARCH WHITE	673
Accounting Research	JOHN ARCH WHITE	522
Accounting Teachers Library	ALTON G. SADLER	119

Title	Author	Page
Analysis of Missouri's Utility Earnings and Rate Base Formula—a Rejoinder	Harold G. Avery	485
Annual Report	Frank P. Smith	321
Applicability of the Realization Principle to Money Claims in Common-Dollar Accounting	John W. Coughlan	103
Army Audit Agency Goes Professional	Clark L. Simpson	463
Broad vs. Narrow Concepts of Internal Auditing and Internal Control	Robert D. Haun	114
Budgetary Accounting Procedures and Accounting Forms for Small Colleges and Universities	Robert W. Feyerharm	80
Cash Control System in Communistic China	Stephen Thomas Smith	602
Case Study of Price-Level Adjustments	Donald A. Corbin	268
Centenary of The Scottish Institute of Chartered Accountants	Mary E. Murphy	455
Concepts of Depreciation	Louis Goldberg	468
Conservation of Productive Capital Through Recognition of Current Cost of Depreciation	Paul Grady	617
Consolidated Financial Statements	Committee on Concepts and Standards	194
Construction of Present Value Tables for Use in Evaluating Capital Investment Opportunities	Charles Christenson	666
Developing Accountants for Atomic Energy	William H. Slaton	252
Direct Costing and the Uses of Cost Data	Raymond P. Marple	430
Direct Costing—Should It Be a Controversial Issue?	R. Lee Brummet	439
Direct Yield Formulas for Serial Bonds	Ralph W. Snyder	257
Electronic Data Processor—A Milestone in Machine Method	Harry D. Kerrigan	660
Experiences in Extension of Staff Training to In-Charge Auditors	W. L. Campfield	293
Experiment in Staff Training: The Advanced Training Center of the Internal Revenue Service	Charles J. Gaa	28
Faculty Fellowships in Industrial and Professional Accounting	Committee on Faculty Residency	605
Federal Income Tax Practice in the Uniform Certified Public Accountant Examination	James B. Bower	89
Financial Value of Early Tax Deductions for Depreciation	Glenn Falls	515
Funds Statement as an Internal Report to Management	Hector R. Anton	71
Governmental Accounting in the Undergraduate Curriculum	Conley R. Addington	290
Interest Rates Charged on Installment Purchases	Ralph R. Botts Fred L. Garlock	607
Joint Cost Analysis as an Aid to Management	Arthur N. Lorig	634
Legal Decisions on Accounting Reserves	Sidney I. Simon	507
Limitations on the Usefulness of Price Level Adjustments	James L. Dohr	198
Lists of Research Projects in Accounting: 1953–1954	John Arch White	307
Logic of Accounts	A. C. Littleton	45
Management Contracts, Expense Sharing Agreements, and Tax Planning	Andor Beretvas	519
Management Thinking Concerning Corporate Annual Reports	Robert D. Hay	444
Municipal Auditing Standards	David Miers Beights	421
My Experience in Price-Level Adjustments	S. T. Sih	282
Need for College Courses in Internal Auditing	Earle H. Cunningham	51
New Internal Auditing and the Need for Specialized Preparatory Training	Arthur H. Kent	638
New Perspectives on the History of Accounting	Raymond de Roover	405
Objective Look at Effects on Income Taxes on Financing Small Business	Roderick F. McDonald	623
Perspective in the Practice of Accountancy	Dixon Fagerberg, Jr.	211
Policies and Procedures	American Accounting Association	125
Price Level Adjustments: Fetish in Accounting	Raymond C. Dein	3
Price-Level Study of the American Accounting Association	Perry Mason	37

Title	*Author*	*Page*
Professor Dein, Mr. Alexander, and Supplementary Statement Number 2	George R. Husband	383
Project Report of the 1954 Task Committee on Internal Auditing Education	Committee on Internal Auditing Education	58
Public Accounting in the U. S.—1896–1913	James Don Edwards	240
Remarks Before Annual Meeting of American Accounting Association	Lloyd Morey	25
Renegotiation Accounting	Theodore R. Larimore	298
Reporting and Interpreting the Cost of State Government	Roger A. Freeman	232
Report of the Annual Convention	R. C. Cox	128
Report on Examination of Accounts—For the Year Ended December 31, 1954	American Accounting Association	331
Research and Practice in Statistical Applications to Accounting, Auditing, and Management Control	W. W. Cooper Robert M. Trueblood	221
Responsibilities of the Professional Accounting Firms in Continuing the Training of College Graduates	Hugh Macaulay	48
Responsibility of the Internal Auditor for Procedures	L. E. Campbell	86
Security Analysts and the Price Level	Charles T. Horngren	575
Seventeen AIA Theory of Account Examinations	Robert G. Katzenmeyer	694
Short-cut Method for Simultaneous Tax Computation	Stephen Fried	316
Social Accounting	John P. Powelson	651
Some Notes of Reservation on the Use of Sampling Tables in Auditing	Robert J. Monteverde	582
Standards of Disclosure for Published Financial Reports	Committee on Concepts and Standards	400
Starting Your Career in Public Accounting	John L. Harvey	493
Statement of Standards and Responsibilities Under Public Accounting Internship Programs	AIA and AAA Committees	206
State Municipal Relations in Financial Control	T. E. McMillan, Jr.	592
Statistical Relationship of Accounting and Economics	Kenneth W. Perry	500
Statutory Requirements as to Form and Content of Executors' Reports to Courts	Leon E. Hay	702
Suggested Program for Cooperation Between Educational Institutions and Small Practitioners	Charles Lawrence	645
Treatment of "Footnote" Liabilities	James E. Walter	95
Undergraduate Accounting Curriculum	Malcolm L. Pye	284
Work of the Commission on CPA Standards	Donald P. Perry	183

DEPARTMENTS

Title	*Editor*	*Page*
Teachers Clinic	Frank S. Kaulback, Jr.	130, 336, 533, 694
Professional Examination	Henry T. Chamberlain	145, 351, 540, 706
Association Notes	E. Burl Austin	155, 366, 554, 716
Book Reviews	Arthur M. Cannon	159, 369, 556, 718

BOOK REVIEWS

Title	*Author*	*Reviewer*	*Page*
Accountants' Legal Responsibility	Saul Levy	Ralph S. Jones	374
American Association of Public Accountants, Its First Twenty Years	Norman E. Webster, Compiler	A. C. Littleton	160
Approaches to Economic Development	Norman S. Buchanan Howard S. Ellis	Werner Z. Hirsch	729
Auditing	Homer St. Clair Pace Edward J. Koestler	Harry D. Kerrigan	563

Title	*Author*	*Reviewer*	*Page*
Audit Practice Case	Ernest Coulter Davies		
Australian Accountancy Progress	John H. Myers	J. R. VANDEGRIFT	166
Basic Accounting, Part II	K. C. Keown, Compiler	FRED T. NEELY	727
	Homer St. Clair Pace		
Big Enterprise in a Competitive System	Edward J. Koestler	HARRY D. KERRIGAN	163
Business Budgeting and Control, 2nd Edit.	A. D. H. Kaplan	ALMARIN PHILLIPS	564
Business Cycles	J. Brooks Heckert		
Canadian Income Tax Act, 21st Edit.	James D. Willson	RICHARD N. OWENS	724
Canadian Income Tax Regulations, 7th Edit.	Earl C. Hald	ALFRED BORNEMANN	168
Canadian Master Tax Guide, 10th Edit.	CCH Canadian Ltd.	D. B. FIELDS	570
Cases and Problems in Investments	CCH Canadian Ltd.	D. B. FIELDS	570
Case Method at the Harvard Business School	CCH Canadian Ltd.	D. B. FIELDS	570
Case Problems in Finance	Francis J. Calkins	LAWRENCE A. WRIGHT	731
	Malcolm P. McNair, Ed.		
Confederate Finance	Anita C. Hersum, Ed.	ARTHUR M. CANNON	178
Corporation Accounting	Pearson Hunt		
	Charles M. Williams	J. FRED WESTON	171
Cost Accounting	Richard Cecil Todd	ERVIN MILLER	376
Cutting Your Unemployment Taxes	Homer St. Clair Pace		
Determining the Business Outlook	Edward J. Koestler	HARRY D. KERRIGAN	371
Dynamics of Industrial Management	Clarence B. Nickerson	BRIAN E. BURKE	164
	Richard J. Potter	DONALD H. SKADDEN	734
Economic Accounting	Herbert V. Prochnow, Ed.	MICHAEL ALBERY	170
Economic Fluctuations	Raymond Villers	M. H. GLUNTZ, CAPTAIN U.S.N.	173
English Accountancy	John P. Powelson	WILSON L. FARMAN	722
Evolution of Cost Accounting to 1925	Maurice W. Lee	SIDNEY I. SIMON	730
Examination of Insurance Companies, Volumes 3 and 4	Nicholas A. H. Stacey	A. C. LITTLETON	160
Expense Center Accounting Manual	S. Paul Garner	HECTOR R. ANTON	370
	Adelbert G. Straub, Ed.	H. WAYNE SNIDER	563
Federal Income Tax Calculator—1954	Controllers' Congress and NRDGA	JOHN G. BLOCKER	558
Federal Tax Course 1955—Students Edit.	John C. Bennett	CHARLES J. GAA	176
Federal Tax Course 1955—Students Edit.	Commerce Clearing House, Inc.	JULIUS ROLLER	379
Federal Taxation—Current Law and Practice	Prentice-Hall, Inc.	JULIUS ROLLER	379
Financial Public Relations for the Business Corporation	Stanley S. Surrey, Ed.		
Fundamental Accounting Principles	William C. Warren, Ed.	ALAN N. POLASKY	571
Fundamentals of Auditing	Herman S. Hettinger	W. J. PENNINGTON	732
Handbook of Accounting Methods, 2nd Edit.	William W. Pyle	ROBERT E. SEILER	723
Handbook of Graphic Presentation	R. K. Mautz	WALTER F. FRESE	728
Handbook of Modern Accounting Theory	J. K. Lasser, Ed.	KENNETH B. BERG	560
How to Work with the Internal Revenue Code of 1954	Calvin F. Schmid	KENNETH W. HAEMER	175
How to Save Taxes Through Proper Accounting	Morton Backer, Ed.	MAURICE MOONITZ	720
Income and Wealth, Series I	The Journal of Taxation, Inc.	C. ROLLIN NISWONGER	569
Individuals' Saving; Volume and Composition	Jackson L. Boughner	HARRY R. SIMMONS	177
Industrial Accountants' Handbook	Erik Lundberg, Ed.	EARL C. HALD	167
	Irwin Friend		
	Vito Natrella	MARY E. MURPHY	376
	Wyman P. Fiske, Ed.		
	John A. Beckett, Ed.	LAUREN F. BRUSH	560

Title	*Author*	*Reviewer*	*Page*
Internal Auditing	W. W. Bigg J. O. Davies	W. R. R. Bradley	375
Long Term Leases, Problems of Taxation, Finance, and Accounting	Albert H. Cohen	Morris N. Webster	372
Managerial Statistics	Kermit O. Hanson	S. M. Oberg	568
Manual for Mission Treasurers, 2nd Edit.	George Gibbs	Harvey Sherer	562
Master Tax Guide, U. S., 1955	Commerce Clearing House, Inc.	Charles T. Zlatkovich	570
Modern Prudent Investor: How to Invest Trust Funds	Charles P. Curtis	Roger F. Murray	731
Montgomery's Federal Taxes—35th Edit.	Richardson, Bardes, Mahon & McCullough	C. Wm. Wittman, Jr.	380
Municiple and Governmental Accounting, 3rd Edit.	Irving Tenner	Edward S. Lynn	559
A New Approach to Office Mechanization	H. F. Van Gorder, et al.	Frank H. Hamack	562
New Rapid Tax Depreciation	Willard F. Stanley	Jerome J. Kesselman	733
Ownership of Tax Exempt Securities 1913–1953	George E. Lent	Burle D. Bramhall	568
Personal Finance, Principles and Case Problems	Arthur W. Hanson Jerome B. Cohen	Frank S. Hardy, Jr.	172
Planning, Managing and Measuring the Business	Controllership Foundation, Inc.	H. C. Wilkinson	726
Practical Distribution Cost Analysis	Donald R. Longman Michael Schiff	Joseph M. Goodman	724
Practice Set in Cost Accounting	John W. Ruswinckel	John A. Beckett	561
Private Credit and Public Debt	Anatol Murad	Sidney I. Simon	377
Procedure and Practice before the Tax Court of the U. S.	Commerce Clearing House, Inc.	David S. Pattullo H. Myron Gleason	177
Proceedings of the First Conference on Training Personnel for the Computing Machine Field	Arvid W. Jacobson	Paul Kircher	725
Productivity Accounting	Hiram S. Davis	W. B. Jencks	558
Profit and Loss Budgeting	W. D. Knight	Arthur Brodshatzer	174
Realistic Depreciation Policy	George Terborgh	Norton M. Bedford	371
Rikshuvudboken åv år 1623—The General Ledger of the Kingdom of Sweden, 1623	Per V. A. Hanner	H. J. Ostlund	373
Role of Sampling Data as Evidence in Judicial and Administrative Proceedings	Joel Dean W. Edwards Deming, et al.	Robert M. Trueblood	378
Selected Readings in Accounting and Auditing	Mary E. Murphy, Ed.	Robert L. Kane, Jr.	720
Shareholder Democracy	Frank D. Emerson Franklin C. Latcham	O. K. Burrell	567
Shoe Machinery: Buy or Lease?	Robert N. Anthony	John J. W. Neuner	566
Sixth Annual Progress Report Under the Joint Program to Improve Accounting in the Federal Government	Comptroller General, U. S.	Maurice Stans Hester Ellen Erb	719
Spicer & Pegler's Practical Auditing, 11th Edit.	Walter W. Bigg Clark W. Breeding	Donald H. Cramer	165
Taxation of Oil and Gas Income	A. Gordon Burton	Paul J. Graber	733
Tested Approaches to Capital Equipment Replacement	American Management Association	Norton M. Bedford	566
Use of Corporate Financial Statements and Related Data by Organized Labor	Wilbur F. Pillsbury	Robert Dubin	557